



Department of the Treasury
Internal Revenue Service
Appeals Office
1600 Stewart Avenue
Suite 210
Westbury, NY 11590

RAJNEET KAUR
LIFEBACK TAX
21004 NORDHOFF ST UNIT B
CHATSWORTH, CA 91311

Date: 8/10/2023

Person to contact:
Name: Kimberly A Piro
Employee ID Number:
Phone:
Fax: f
Hours: 6am - 4:30pm EST M-Th
Taxpayer ID number (last 4 digits):
3668
Taxpayer name:
Jerry
Form number:
1040
Years:
12/2008 12/2009 12/2011 12/2013
12/2014 12/2015 12/2016

Dear Rajneet Kaur:

We are sending the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,

Susan E. Bradford for

Matthew N McLaughlin
Appeals Team Manager



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21004 NORDHOFF ST UNIT B
CHATSWORTH, CA 91311

Date: 08/10/2020

Person to contact:

Name: Kimberly A Piro

Employee ID Number:

Phone: 7

Fax:

Hours: 6am - 4:30pm EST M-Th

Taxpayer ID number (last 4 digits):

3174

Taxpayer name:

Form number:

Years:

12/2008 12/2009 12/2011 12/2013

12/2014 12/2015 12/2016

Dear Rajneet Kaur:

We are sending the enclosed material under the provisions of your power of attorney or other authorization we have on file. For your convenience, we have listed the name of the taxpayer to whom this material relates in the heading above.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter.

Thank you for your cooperation.

Sincerely,

Susan E. Bradford for

Matthew N McLaughlin

Appeals Team Manager



Department of the Treasury
Internal Revenue Service
Appeals Office
1600 Stewart Avenue
Suite 210
Westbury, NY 11590

Date: 08/10/2020

Person to contact:
Name: Kimberly A Piro
Employee ID Number: 7

Hours: 6am - 4:30pm EST M-Th

Re:
Offer in Compromise

Tax periods ended:
12/2008 12/2009 12/2011 12/2013
12/2014 12/2015 12/2016

BARBARAH A

Dear Barbarah

Please note that the conditions of the offer require you to comply with all provisions of the internal revenue law for five years, beginning from the date of this letter. During this period, which includes any extensions, you must timely file and pay all required taxes.

If you are required to make payments under this agreement, include your name, taxpayer identification number, address, and the tax years covered by this agreement on your check. Make your check or money order payable to the United States Treasury and send it to:

IRS - OIC
P.O. Box 24015
Fresno, CA 93779

You must promptly notify the IRS of any change in your address or marital status. That way we'll have the correct address to advise you of your offer status.

If you fail to meet any of the terms and conditions of the offer, the IRS may issue a notice to default the agreement. If the offer defaults, the original tax including all penalties and interest will be due. After issuance of the notice the IRS may:

- Immediately file suit to collect the entire unpaid balance of the offer.
- Immediately file suit to collect an amount equal to the original amount of the tax liability as liquidating damages, minus any payments already received under the terms of this offer.
- Disregard the amount of the offer and apply all amounts already paid under the offer against the original amount of the tax liability.
- File a suit or lien (if not previously filed), or levy to collect the original amount of the tax liability, including interest and penalties, minus any payments already received under the terms of this offer.

Form 656 (March 2018)	Department of the Treasury — Internal Revenue Service Offer in Compromise
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To: Commissioner of Internal Revenue Service In the following agreement, the pronoun "we" may be assumed in place of "I" when there are joint liabilities and both parties are signing this agreement. I submit this offer to compromise the tax liabilities plus any interest, penalties, additions to tax, and additional amounts required by law for the tax type and period(s) marked in Section 1 or Section 2 below.	IRS Received Date
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Did you use the Pre-Qualifier tool located on our website at http://irs.treasury.gov/olc_pre_qualifier/ prior to filling out this form?
 Yes No

Note: The use of the Pre-Qualifier tool is not mandatory before sending in your offer. However, it is recommended.
 Include the \$186 application fee and initial payment (personal check, cashier's check, or money order) with your Form 656. You must also include the completed Form 433-A (OIC) and/or 433-B (OIC) and supporting documentation. You should fill out either Section 1 or Section 2, but not both, depending on the tax debt you are offering to compromise.

Section 1 Individual Information (Form 1040 filers)

If you are a 1040 filer, an individual with personal liability for Excise tax, individual responsible for Trust Fund Recovery Penalty, self-employed individual, individual personally responsible for partnership liabilities, and/or an individual who operated as a disregarded single member Limited Liability Company (LLC) taxed as a sole proprietor prior to 2009 you should fill out Section 1.

Your First Name, Middle Initial, Last Name	Social Security Number (SSN)
Barbara	- - -
If a Joint Offer, Spouse's First Name, Middle Initial, Last Name	Social Security Number (SSN)
	- - -

Your Home Physical Address (Street, City, State, ZIP Code, County of Residence)

Your Home Mailing Address (if different from above or Post Office Box number)

Is this a new address? Yes No

If yes, would you like us to update our records to this address? Yes No

Your Employer Identification Number (if applicable) _____

Individual Tax Periods (if Your Offer is for Individual Tax Debt Only)

- 1040 Income Tax-Year(s) 2008, 2009, 2011, 2013, 2014, 2015, 2016
- Trust Fund Recovery Penalty as a responsible person of (enter business name) _____
for failure to pay withholding and Federal Insurance Contributions Act taxes (Social Security taxes), for period(s) ending _____
- 941 Employer's Quarterly Federal Tax Return - Quarterly period(s) _____
- 940 Employer's Annual Federal Unemployment (FUTA) Tax Return - Year(s) _____
- Other Federal Tax(es) (specify type(s) and period(s)) _____

Note: If you need more space, use attachment and title it "Attachment to Form 656 dated _____". Make sure to sign and date the attachment.

RECEIVED BY IRS-EEFAX 02/05/2019 3:42PM (GMT-05:00)

Low-Income Certification (Individuals and Sole Proprietors Only)

Do you qualify for Low-income Certification? You qualify if your gross monthly household income is less than or equal to the amount shown in the chart below based on your family size and where you live. If you qualify, you are not required to submit any payments or the application fee upon submission or during the consideration of your offer. If your business is other than a sole proprietor or disregarded single member LLC taxed as a sole proprietor and you owe employment taxes on or after January 1, 2009, you cannot qualify for the waiver. IRS will determine whether the household income (at the time of the offer submission or at the time the offer is processed, whichever is lower) and family size support the decision not to pay the application fee.

Check this box if your household's gross monthly income is equal to or less than the monthly income shown in the table below.
 Note: By checking this box you are certifying that your total household income and size of your family qualify you for the Low-income Certification.

IF YOU QUALIFY FOR THE LOW-INCOME CERTIFICATION DO NOT INCLUDE ANY PAYMENTS WITH YOUR OFFER. However, if you elect to send in money and the Low-income Certification box is checked, you **MUST** check ONE of the options listed below.

- Payment - By checking this box I am requesting all money to be applied to my tax debt.
- Deposit - By checking this box I am requesting all money to be treated as a deposit and returned if my offer is not accepted.

Please note that failure to check either box or checking both boxes above will result in all payments being applied to your tax debt and not returned to you.

Size of family unit	48 contiguous states and D.C.	Hawaii	Alaska
1	\$2,529	\$2,908	\$3,163
2	\$3,429	\$3,944	\$4,288
3	\$4,329	\$4,979	\$5,413
4	\$5,229	\$6,015	\$6,538
5	\$6,129	\$7,050	\$7,663
6	\$7,029	\$8,085	\$8,788
7	\$7,929	\$9,121	\$9,913
8	\$8,829	\$10,156	\$11,038
For each additional person, add	\$900	\$1,035	\$1,125

Section 2 Business Information (Form 1120, 1066, etc., filers)

If your business is a Corporation, Partnership, LLC, or LLP and you want to compromise those tax debts, you must complete this section. You must also include all required documentation including the Form 433-B (DIC), and a separate \$166 application fee, and initial payment.

Business Name _____

Business Physical Address (Street, City, State, ZIP Code) _____

Business Mailing Address (Street, City, State, ZIP Code) _____

Employer Identification Number (EIN) _____	Name and Title of Primary Contact _____	Telephone Number () _____
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Business Tax Periods (If Your Offer is for Business Tax Debt Only)

- 1120 Income Tax-Year(s) _____
- 941 Employer's Quarterly Federal Tax Return - Quarterly period(s) _____
- 940 Employer's Annual Federal Unemployment (FUTA) Tax Return - Year(s) _____
- Other Federal Tax(es) [specify type(s) and period(s)] _____

Note: If you need more space, use attachment and title it "Attachment to Form 556 dated _____." Make sure to sign and date the attachment.

Section 3 Reason for Offer

- Doubt as to Collectibility - I do not have enough in assets and income to pay the full amount.
- Exceptional Circumstances (Effective Tax Administration) - I owe this amount and have enough in assets and income to pay the full amount, but due to my exceptional circumstances, requiring full payment would cause an economic hardship or collection of the full liability would undermine public confidence that the tax laws are being administered in a fair and equitable manner. I am submitting a written narrative explaining my circumstances.

Explanation of Circumstances (Add additional pages, if needed) - The IRS understands that there are unplanned events or special circumstances, such as serious illness, where paying the full amount or the minimum offer amount might impair your ability to provide for yourself and your family. If this is the case and you can provide documentation to prove your situation, then your offer may be accepted despite your financial profile. If applicable, describe your special circumstances below and attach appropriate documents to this offer application.

Refer to original 656 _____

Section 4 Payment Terms

Check one of the payment options below to indicate how long it will take you to pay your offer in full. You must offer more than \$0. The offer amount should be in whole dollars only.

Lump Sum Cash

- Check here if you will pay your offer in 5 or fewer payments within 5 or fewer months from the date of acceptance:
 Enclose a check for 20% of the offer amount (waived if you met the requirements for Low-Income Certification) and fill in the amount(s) of your future payment(s).

Total Offer Amount	-	20% Initial Payment	=	Remaining Balance
\$ 250.00	-	\$ 50.00	=	\$ 200.00
You may pay the remaining balance in one payment after acceptance of the offer or up to five payments, but cannot exceed 5 months.				
Amount of payment \$	0	payable within	1	Month after acceptance
Amount of payment \$	0	payable within	2	Months after acceptance
Amount of payment \$	0	payable within	3	Months after acceptance
Amount of payment \$	0	payable within	4	Months after acceptance
Amount of payment \$	200.00	payable within	5	Months after acceptance

Periodic Payment

- Check here if you will pay your offer in full in 6 to 24 months.

Enter the amount of your offer \$ _____

Note: The total months may not exceed a total of 24, including the first payment. Your first payment is considered to be month 1; therefore, the remainder of the payments must be made within 23 months for a total of 24.

Enclose a check for the first month's payment (waived if you met the requirements for the Low-Income Certification).

The first monthly payment of \$ _____ is included with this offer then \$ _____ will be sent in on the _____ day of each month thereafter for a total of _____ months with a final payment of \$ _____ to be paid on the _____ day of the _____ month.

You must continue to make these monthly payments while the IRS is considering the offer (waived if you met the requirements for Low-Income Certification). Failure to make regular monthly payments will cause your offer to be returned with no appeal rights.

IRS Use Only

- Attached is an addendum dated (insert date) _____ setting forth the amended offer amount and payment terms.



Department of the Treasury
Internal Revenue Service
Appeals Office
1600 Stewart Avenue
Suite 210
Westbury, NY 11590

Date: 08/10/2020

Person to contact:

Name: Kimberly A Piro

Employee ID Number:

Phone: .

Fax: .

Hours: 6am - 4:30pm EST M-Th

Re:

Offer in Compromise

Tax periods ended:

12/2008 12/2009 12/2011 12/2013

12/2014 12/2015 12/2016 12/2016

JERRY \

Dear Jerry

We accepted your offer in compromise signed and dated by you on 02/05/2019 and as modified by an addendum or amended Form 656, Offer in Compromise, dated 10/03/2019 . The date of acceptance is the date of this letter and our acceptance is subject to the terms and conditions on the enclosed Form 656, Offer in Compromise.

Your offer was accepted based on effective tax administration or doubt as to collectability with special circumstances. If you paid the application fee when you submitted your offer, we will apply it against the amount of the offer. If you paid the application fee and would like the application fee refunded to you rather than applied against the amount of the offer, you must notify us in writing at the address below within 30 days from the date of this letter. If you request a refund, we won't reduce any amount due under the offer by the amount of the fee.

We applied a total of \$299.00 as payment toward the accepted offer amount listed on the enclosed Form 656, Offer in Compromise. We received the last payment on 10/22/2019 in the amount of \$249.00.

Please note that the conditions of the offer require you to comply with all provisions of the internal revenue law for five years, beginning from the date of this letter. During this period, which includes any extensions, you must timely file and pay all required taxes.

If you are required to make payments under this agreement, include your name, taxpayer identification number, address, and the tax years covered by this agreement on your check. Make your check or money order payable to the United States Treasury and send it to:

IRS - OIC
P.O. Box 24015
Fresno, CA 93779

You must promptly notify the IRS of any change in your address or marital status. That way we'll have the correct address to advise you of your offer status.

If you fail to meet any of the terms and conditions of the offer, the IRS may issue a notice to default the agreement. If the offer defaults, the original tax including all penalties and interest will be due. After issuance of the notice the IRS may:

- Immediately file suit to collect the entire unpaid balance of the offer.

- Immediately file suit to collect an amount equal to the original amount of the tax liability as liquidating damages, minus any payments already received under the terms of this offer.
- Disregard the amount of the offer and apply all amounts already paid under the offer against the original amount of the tax liability.
- File a suit or lien (if not previously filed), or levy to collect the original amount of the tax liability, including interest and penalties, minus any payments already received under the terms of this offer.

If a Notice of Federal Tax Lien was filed on your account, it will be released when the offer amount is paid in full. If the final payment is by credit or debit card, we cannot release the Notice of Federal Tax Lien for up to 120 days from the date of the credit or debit payment.

You owe a shared responsibility payment (SRP) because one or more members of your tax household didn't have minimum essential health coverage, per Internal Revenue Code Section 5000A. The SRP amount that you owe is not subject to a Notice of Federal Tax Lien filing, a levy on your property, or the failure-to-pay penalty. However, we charge interest on unpaid SRP balances. Under the terms of your accepted offer, we'll apply any refunds or credits you may be entitled to receive (for the tax year your offer was accepted and any earlier tax years) to the amount you owe, including the SRP liability that is part of this offer. Interest will continue to accrue on your unpaid balance until you pay the full amount you owe under the terms and conditions of this offer. If your offer defaults, interest will continue to accrue and we may also apply your federal tax refunds to the amount you owe, including the SRP balance, until it is paid in full. If you need health coverage, visit healthcare.gov to learn about health insurance options that are available for you and your family, how to purchase health insurance, and how you might qualify to get financial assistance with the cost of insurance.

If you submitted a joint offer with your spouse or former spouse and you personally are meeting or have met all the conditions of the agreement, but your spouse or former spouse fails to adhere to the conditions of the agreement, you will not be in default of the agreement.

Appeals will send your case for processing to Brookhaven, NY
you can contact the IRS at 844-805-4980.

. If you have questions,

Sincerely,

Susan E. Bradford for

Matthew N McLaughlin
Appeals Team Manager

Enclosures:
Form 656
Addendum to Form 656

cc: Rajneet Kaur

Related to Offer 1001512410

Form **14640**
(January 2016)

Department of the Treasury—Internal Revenue Service

Addendum to Form 656

Part 1

Taxpayer Name JERRY	Offer Number
Primary Taxpayer SSN/EIN (last 4 digits)	Secondary Taxpayer SSN/EIN (last 4 digits)

I/we submitted an offer dated 02/05/2019 in the amount of \$ 250.00
to compromise unpaid income tax / ACA, plus statutory additions for the tax periods 2008, 2009, 2011, 2013, 2014, 2015, 2016 ACA 2016
(kind of tax). The purpose of this addendum is to amend the above offer amount I/we are offering to pay and/or to specify the payment terms if the offer is accepted.

Part 2. Revised Offer in Compromise Amount

Accordingly, I/we offer to pay \$ 1,495.00, which includes the following amounts already paid or included with this addendum:

- A. \$ 50.00, paid with original offer dated 08/27/2018
- B. \$ _____, paid with an amended/revised Form 656 dated _____
- C. \$ 249.00, additional payment, if any, to be included with this addendum
- D. \$ _____, periodic payments, if any, made since original offer was submitted

Part 3. Revised Offer in Compromise Payment Amount

- E. \$ 1,198.00 payable within 5 months after acceptance
- F. \$ _____ payable within _____ months after acceptance
- G. \$ _____ payable within _____ months after acceptance
- H. \$ _____ payable within _____ months after acceptance
- I. \$ _____ payable within _____ months after acceptance

Part 4. Revised Offer in Compromise Payment Terms—Periodic Payment Offer payable in 6-24 months

\$ _____ will be sent beginning on the _____ of _____ of _____
(day) (month after the addendum is submitted) (year)
and then \$ _____ will be sent on the _____ of each month for a total of _____ months with a
(day)
final payment of \$ _____ due on the _____ of the _____ month of the agreement.
(day)

Part 5. Reason for the Offer

- Doubt as to Collectibility** IRS has determined that I have insufficient assets and income to pay the full amount.
- Exceptional Circumstance (Effective Tax Administration)** IRS has determined that I owe this amount and have sufficient assets to pay the full amount, but due to my exceptional circumstances, requiring full payment would cause an economic hardship or would be unfair and inequitable.

Date <u>10/31/19</u>	Signature of Taxpayer/Authorized Corporate Officer
Date	Signature of Taxpayer/Authorized Corporate Officer